

**Remarks/Arguments**

Prior to this Amendment, claims 1-30 were pending in the application.

**Response to Restriction Requirement**

In the Office Action dated January 24, 2007, the Examiner entered a Restriction Requirement. The Restriction Requirement grouped the originally filed claims in the following four groups: Group I including claims 1-18 to a tax advantaged investment fund; Group II including claims 19-25 to a method for creating a tax-advantaged investment fund; Group III including claims 26-28 to a method for managing a tax-advantaged investment fund; and Group IV including claims 29-30 to a method for investing in a tax-advantaged investment fund.

Applicant provisionally elects, without traverse, the invention of Group II (i.e., claims 19-25) for prosecution.

**Conclusion**

Applicant requests examination of at least the pending claims in Group II or grouped into Invention II.

No fee is believed due with this transmittal. However, should any fee be associated herewith, please charge Deposit Account No. 50-1123.

2/13/07  
Date

  
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